

Exhibit 6



London

This is to certify that the attached document is, to the best of my knowledge and belief a true, accurate and complete translation from Danish into English of the attached excerpts of the Bech Bruun Report.

Yours sincerely,

A handwritten signature in dark ink, appearing to read "Andrzej Orville", written over a horizontal line.

Andrzej Orville

Senior Project Manager

Saturday, December 28, 2024

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DEFENDANTS'
EXHIBIT
DX5626-T

Case No: 18-MD-2865 (LAK)

BECH-BRUUN

Legal investigation

Investigation of conditions related to SKAT's payment of dividend tax refunds

December 2017

SKAT_MDL_001_0075162

Chapter 1 Background – Conducting the investigation

[...]

1.2 The decision to conduct a legal investigation; The terms of reference of the investigation

On December 16, 2016, the Government (Liberal Alliance, Liberal Alliance and the Conservative People's Party) and the Social Democratic Party, the Danish People's Party, the Radical Liberal Party and the Socialist People's Party concluded an agreement on the initiation of a legal investigation into the payment of dividend tax refunds by the Danish Tax Agency (SKAT).

The terms of reference for the investigation contain the following:

Terms of Reference for the Legal Investigation of the Conditions Relating to the Payment of Dividend Tax by SKAT

1. In the period from August 24, 2015 to August 26, 2016, SKAT submitted a report to the Public Prosecutor for Special Economic and International Crime (SØIK) concerning suspected fraud involving the recovery of withheld dividend tax totalling approximately DKK 12.3 billion.

Four major investigations have been carried out in response to this.

- 1) Investigation of SKAT's administration of dividend tax and dividend tax refund (reported by the Danish Ministry of Taxation's Internal Audit Office (SIR) on September 24, 2015)*
- 2) Report No. 11/2015 on SKAT's administration of and supervision by the Ministry of Taxation of dividend tax refunds (reported by the National Audit Office in February 2016 - submitted by the Public Accounts Committee to the Danish Parliament on February 24, 2016)*
- 3) Factual statement on the administration of dividend refunds in the period 2010-2015 (reported by SKAT's Head of Citizens and Legal Security in February 2016)*
- 4) Report/list of circumstances concerning the role of three repatriated managers in connection with the administration and refund of dividend tax by the Danish Tax Administration in the period 2010-2015 (reported by the Attorney General on August 31, 2016).*

Criticism has been raised of SKAT's administration and the supervision by the Danish Ministry of Taxation of the refunds on dividend tax.

The Attorney General concluded in the latter report/register of proceedings of August 31, 2016 that there is no basis for conducting official questioning of three previously repatriated heads. In light of this, SKAT informed the Minister of Taxation that there were no official interviews with the persons concerned.

2. It has subsequently been decided to initiate an independent legal enquiry into the conditions relating to the payment of dividend tax by SKAT. This applies both to a description of the administrative responsibility in SKAT and the Ministry of Taxation and a description of the role of ministers in the case.

The legal investigation must describe the suspected fraud within dividend tax

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refunds, including the course of the summer of 2015, to the extent that it can be done without compromising the criminal investigation, etc. Assessment of what could compromise the investigation will have to be made in close cooperation with SØIK.

The legal investigation must include a factual description of the organization and performance of the task of paying and checking the refund of dividend tax in the period 2010-2015 and an examination and explanation of the factors that were decisive for this. These include the legal basis, the organizational conditions, including the question of managerial support and responsibility, the systemic support and the financial framework, as well as the interaction between these conditions.

The legal investigation shall include an examination of and an explanation of whether and how the above-mentioned organization of the task of payment and checking of the refund on dividend tax and the above-mentioned circumstances have had an impact on the possibility of fraud with the refund of dividend tax.

To the extent it is deemed relevant in connection with this, the investigation team may propose changes in how the task of disbursement and control of the refunds on dividend tax etc. are organized.

3. The legal investigation must be based on an examination of all relevant material in the Ministry of Taxation and the Danish Tax Administration concerning the facts and the period under investigation, including the four major investigations mentioned above and the material obtained in this connection.

The investigation shall not be open to interrogation or consultation by officials or other persons concerned.

4. In the light of the aforementioned examination of the case material, the investigation must assess whether there has been any maladministration in connection with the case in SKAT and the Ministry of Taxation, and if so, whether there are grounds for initiating disciplinary or labor law proceedings against the officials concerned. Where appropriate, official draft report shall be prepared in respect of the person(s) concerned.

As regards the three of the four repatriated managers whose role in the administration and refunds on dividend tax by SKAT has been assessed by the Attorney General in the abovementioned report/register of relationships of August 31, 2016, the conclusions contained therein shall be used, unless the legal investigation reveals new information of significant importance for the assessment of the facts.

As part of the abovementioned investigation into the situation of the officials, the investigation team may examine and set out the facts relating to the possible role of the incumbent ministers in the proceedings during the period under investigation. The legal investigation shall not comment on whether a minister has made any errors or omissions. This is because it is up to the Danish Parliament to decide on such issues.

5. The results of the legal investigation will be made public. Publication must be in a form that does not compromise the criminal investigation of the case at SØIK.

The legal investigation is to be completed by the end of 2017.

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1.3 The designation of the investigators

On December 23, 2016, the Danish Ministry of Taxation (via ted.eurtopa.eu) *issued a legal report on the conditions relating to the Danish Tax Agency's payment of dividend tax refunds*. The deadline for submitting tenders was January 20, 2017 at 12:00 noon, which was later extended to January 24, 2017 at 12:00 noon.

In a letter dated February 28, 2017, the Ministry of Taxation announced its intention to award the contract to the law firm of Bech-Bruun, and after the expiry of the standstill period, the agreement on the performance of the legal investigation was signed at the Ministry of Taxation on January 13, 2017.

[...]

Chapter 2: Summary of the conclusions of the investigation

1. Danish Tax Administration

- 1.1.1 We are of the opinion that the fact that the Danish Tax Administration (SKAT) refunded dividend tax on request without having carried out a check on whether the substantive conditions for doing so were met did not comply with the requirements for administrative law for sound investigation as a condition for taking a decision.
- 1.1.2 We are of the opinion that SKAT initially responded adequately to SIR's report of May 10, 2010, but that the follow-up in the context of the Management Forum was insufficiently completed. This may have been a contributory factor in the failure to comply with the recommendations contained in the report, irrespective of the activities carried out.
- 1.1.3 We are of the opinion that SKAT initially responded adequately to SIR's report of May 30, 2013, but that the follow-up given by SKAT's Executive Board was insufficient, given the nature of the facts pointed out in the report.
- 1.1.4 We find that SKAT reacted too late to the significant and constant increases in dividend tax refunds observed from around spring 2013 and that the response - when it came - was inadequate. In our opinion, SKAT should have launched a proper investigation into the cause of the increases, at least at the time in early summer 2014 when the increase was invoked in the context of the accounting approvals, but based on the development of refunds probably somewhat earlier.
- 1.1.5 In our opinion, the fact that the administrative tasks of dividend tax were divided between several units in SKAT and that there was considerable uncertainty about who was responsible for the individual work operations - and that SKAT's organization in this area must therefore be characterized as inadequate - has contributed to making it difficult to gain an overview of the overall process and thus ensure a clear division of responsibility. One element of this is the fact that SKAT operated a number of different IT support systems which, however, did not constitute an operational whole, as there were considerable difficulties throughout the period covered by our investigation in getting the systems to work together. It has also been shown that the entity which refunded the dividend tax was subject to a high resource pressure, partly because of the general resource situation at SKAT and partly for specific staff reasons.

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- 1.1.6 In our opinion, the specific circumstances of the tax assessment case that SKAT dealt with in 2011 should have led to an investigation by SKAT not only of the employee, but also of the person from whom the transfers of the amounts originated.

2. Danish Ministry of Taxation

- 2.1.1 We are of the opinion that the Ministry of Taxation's decision to consider the follow-up in the context of the Management Forum to SIR's report of May 10, 2010 as closed was an expression of inadequate handling of the problems identified in the report.

[...]